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Attorneys for Debtors
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
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**MONTHLY REPORT OF ASSETS DISPOSED OF PURSUANT
TO THE *DE MINIMIS* ASSET SALE OR ABANDONMENT PROCEDURES**

Pursuant to the Amended Order Pursuant to Sections 105, 363, and 554(a) of the Bankruptcy Code Establishing Procedures for *De Minimis* Asset Sales and Abandonments entered by the United States Bankruptcy Court for the Southern District of New York on March 31, 2010 [Docket No. 7958] (the "Sale and Abandonment Order"), the above-captioned debtors and debtors in possession have disposed of the assets described on Exhibit A (sales) and Exhibit B (abandonments) attached hereto following notice, where required by the Sale and Abandonment Order, to the Interested Parties¹ and the expiration of the applicable Notice Period without objection by an Interested Party.

Dated: February 14, 2011
New York, New York

/s/ Shai Y. Waisman

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¹ Capitalized terms that are used but not defined herein shall have the meanings ascribed to them in the Sale and Abandonment Order.

Exhibit A

(Schedule of Assets Disposed of Pursuant to the *De Minimis* Sale Procedures)

Description of the Asset	REO Property	Location of the Asset	Purchaser	Relationship Between Purchaser and the Debtors	Lien or Encumbrance Holders	Terms and Conditions of the Noticed <i>De Minimis</i> Sale
Residential Real Property	Yes	10803 Kencrest Drive, Bowie, MD	Jermain Jackson	None	None	\$300,765.00
Residential Real Property	Yes	51-173 Kaaawa Park Lane 20-B, Kaaawa, HI	Guy Ito	None	None	\$574,900.00
Residential Real Property	Yes	4754 Sea Tern Court, San Diego, CA	Naason & Abigail Ahumada	None	None	\$327,500.00

Exhibit B

(Schedule of Assets Disposed of Pursuant to the *De Minimis* Abandonment Procedures)

Description of the Asset	Reason for the Abandonment	Party to Whom the Asset was Abandoned
None		